

House Bill 1135

By: Representatives McCall of the 30th, Royal of the 171st, Crawford of the 127th, Roberts of the 154th, Rynders of the 152nd, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use taxes, so as to provide an exemption for certain sale or
3 use of electricity or fuel used to power machinery or equipment used on farms or forests; to
4 repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use taxes, is amended by adding a new paragraph to read as follows:

9 "(77.1) The sale or use of any fuel, when such sale or use is for purposes of powering
10 machinery or equipment used on any farm or forest in the production or maintenance of
11 crops or agricultural or farm products as defined in Code Section 1-3-3;"

12 **SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.